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January 10, 2006

JASON A. MANEKAS

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VIA E-FILING

Honorable Richard G. Stearns
c/o Mary Johnson, Courtroom Clerk
United States District Court
for the District of Massachusetts
John Joseph Moakley U.S. Courthouse
1 Courthouse Way
Boston, MA 02210

**Re: South Shore Savings Bank, Successor-By-Merger to South Weymouth Savings
Bank v. Joel K. Logan, et al.
United States District Court, Civil Action No. 05-11754RGS**

Dear Judge Stearns:

As the Court may recall, a scheduling conference was held in the above matter on November 7, 2005. As a result of that conference, the Court permitted Defendants Robert J. Griffin, Temporary Receiver, Thomas F. Reilly, Attorney General of the Commonwealth of Massachusetts, and the Commonwealth of Massachusetts, by its Department of Public Health ("Griffin Defendants"), forty-five (45) days to conduct discovery to determine whether they had an opposition to J Glab LLC's Motion for Summary Judgment. On or about December 22, 2005, the Griffin Defendants filed a Statement of No Opposition to J Glab LLC's Motion for Summary Judgment. A copy is attached hereto as Exhibit "A." In addition, as the Court may recall, the United States (misnamed in the caption as the Internal Revenue Service) previously filed the United States' Notice of Conceded Lien Priority on or about October 7, 2005. A copy is attached hereto as Exhibit "B." Further, the Commonwealth of Massachusetts Commissioner of Revenue previously filed a Disclaimer of Interest on August 16, 2005. A copy is attached hereto as Exhibit "C."

Based upon the above, the above-referenced defendants have conceded that J Glab LLC is the junior lien holder next in priority and is entitled to receive the surplus foreclosure proceeds in the amount of \$548,254, plus any applicable interest accrued thereon, previously paid into Court. None of the other defendants have filed any opposition or claimed an interest superior to that of J Glab LLC.

At the conclusion of the scheduling conference, the Court indicated it would allow J Glab LLC's Motion for Summary Judgment and enter an appropriate order to release the funds to

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Honorable Richard G. Stearns
January 10, 2006
Page 2

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it if the Griffin Defendants did not have an opposition to J Glab LLC's Motion for Summary Judgment. To the extent the Court requires further action by J Glab LLC, we would appreciate the Court's guidance.

Thank you for your review of this matter. A copy of this letter has been provided to all counsel or *pro se* litigants in this matter.

Very truly yours,

A handwritten signature in black ink, appearing to read "J. A. Manekas".

Jason A. Manekas

Enclosures

cc: Service List (*attached*)

JAM/mlb

#330147 v1/36503/66

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Mary Ellen Logan, Individually and as Trustee
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Lydia Bottome Turanchik, Trial Attorney, Tax
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P.O. Box 55
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Washington, D.C. 20044

EXHIBIT A

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

South Shore Savings Bank, Successor By
Merger to South Weymouth Savings Bank,

Plaintiff

v.

CIVIL ACTION
NO. 05-11754 RGS

Joel K. Logan, Individually and as Trustee of
Crestview Management Trust; Mary Ellen
Logan, Individually and as Trustee of
Crestview Management Trust; Massachusetts
Department of Revenue; J. Glabb, LLC as
Assignee of King David Trust; Cirelli Foods,
Inc.; Internal Revenue Service, Jonathan
Bashein as Assignee of Nixon Peabody, LLP;
Robert J. Griffin, Esq.; The Commonwealth of
Massachusetts; The Commonwealth of
Massachusetts by its Department of Public
Health; Healthcare Capital Resources, Inc., and
HCFP Funding, Inc., Successor in Interest to
Health Partners Funding, L.,

Defendants

**STATEMENT OF NO OPPOSITION TO J GLAB,
LLC'S MOTION FOR SUMMARY JUDGMENT**

Defendants, Robert J. Griffin, Temporary Receiver of five Massachusetts nursing home facilities (the "Receiver")¹, Thomas F. Reilly, Attorney General of the Commonwealth of Massachusetts (the "Attorney General"), and the Commonwealth of Massachusetts, by its

¹ Attorney Griffin was appointed temporary receiver of Logan Healthcare Facility, Inc. d/b/a Logan Nursing and Rehabilitation Center; Elihu White Nursing Home d/b/a Elihu White Nursing and Rehabilitation Center; Pond Meadow Healthcare Facility, Inc., d/b/a Pond Meadow Healthcare Facility; Atrium Healthcare Facility, LLC, d/b/a Atrium Nursing Center; and Crestview Healthcare Facility, Inc.

Department of Public Health (collectively, the "Receiver/State Defendants") disclaim any entitlement to the surplus proceeds that are the subject of the above-captioned interpleader action (the "Surplus Proceeds") due to the fact that the lien held by defendant J. Glab LLC ("Glab") appears, based on documents of record, to be superior. If Glab is unsuccessful in its claims in this case, however, the Receiver/State Defendants maintain their interest in the Surplus Proceeds subject to any superior liens of other defendants. The Receiver/State Defendants do not waive, and expressly maintain the right to pursue, any claims they may have against Glab and any other defendant in this action.

Respectfully submitted,

ROBERT J. GRIFFIN, ESQ., TEMPORARY
RECEIVER,
By his Attorneys

/s/ Anthony J. Cichello

Anthony J. Cichello
BBO #562826
KROKIDAS & BLUESTEIN LLP
600 Atlantic Ave
Boston, MA 02210
(617) 482-7211

THOMAS F. REILLY, ATTORNEY
GENERAL OF THE COMMONWEALTH OF
MASSACHUSETTS

/s/ David Hadas

David Hadas
BBO #641294
Assistant Attorney General
Government Bureau
One Ashburton Place, Room 2019
Boston, MA 02108
(617) 727-2200, ext. 2085

Dated: December 22, 2005
2043\0006\155350.1

EXHIBIT B

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

SOUTH SHORE SAVINGS BANK,
SUCCESSOR-BY-MERGER TO SOUTH
WEYMOUTH SAVINGS BANK,

Plaintiff,

v.

Civil No. 05-11754-RGS

JOEL K. LOGAN, INDIVIDUALLY and
AS TRUSTEE OF CRESTVIEW
MANAGEMENT TRUST; MARY ELLEN
LOGAN, INDIVIDUALLY and AS
TRUSTEE OF CRESTVIEW MANAGEMENT
TRUST; MASSACHUSETTS DEPARTMENT
OF REVENUE; J. GLAB, LLC, AS
ASSIGNEE OF KING DAVID TRUST;
CIRELLI FOODS, INC.; INTERNAL
REVENUE SERVICE; JONATHAN
BASHEIN AS ASSIGNEE OF NIXON
PEABODY, LLP; ROBERT J. GRIFFIN,
ESQ.; THOMAS F. REILLY, ATTORNEY
GENERAL OF THE COMMONWEALTH
OF MASSACHUSETTS; THE
COMMONWEALTH OF MASSACHUSETTS,
BY ITS DEPARTMENT OF PUBLIC
HEALTH; HEALTHCARE CAPITAL
RESOURCES, INC.; and HCFP
FUNDING, INC., SUCCESSOR-IN
INTEREST TO HEALTH PARTNERS
FUNDING, L.P.,

Defendants.

UNITED STATES' NOTICE OF CONCEDED LIEN PRIORITY

The United States, by its undersigned counsel, notifies this Court that, pursuant to Exhibit A attached hereto, defendant J Glab holds a secured interest in this property superior to that of the United States as its judgment and execution against defendant Joel Logan, individually, were properly filed prior to the filing of the Notice of Federal Tax Lien against Mr. Logan. As a result,

the United States concedes that J Glab holds a superior interest with regard to the proceeds at issue in this proceeding. However, because J Glab's ultimate right to these funds has not yet been determined, and if, for some reason, J Glab is ultimately unsuccessful in its claims in this matter, the United States maintains its claims to these funds as lien priority with respect to the remaining defendants remains unknown.

I hereby certify that a true copy of the above document was served upon (each party appearing pro se and) the attorney of record for each other party by mail on

10/07/05 - Lydia Bottome Turanchik

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

BARBARA HEALY SMITH
Assistant United States Attorney

/s/ Lydia Bottome Turanchik
LYDIA BOTTOME TURANCHIK
Trial Attorney, Tax Division
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EXHIBIT C

THE COMMONWEALTH OF MASSACHUSETTS

NORFOLK, ss

SUPERIOR COURT
CIVIL ACTION NO. NOCV2005-00868-D

SOUTH SHORE SAVINGS BANK,
SUCCESSOR-BY-MERGER TO
SOUTH WEYMOUTH SAVINGS BANK,
Plaintiff

v.

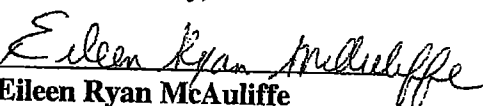
JOEL K. LOGAN, INDIVIDUALLY AND AS
TRUSTEE OF CRESTVIEW MANAGEMENT TRUST;
MARY ELLEN LOGAN, INDIVIDUALLY AND AS
TRUSTEE OF CRESTVIEW MANAGEMENT TRUST;
MASSACHUSETTS DEPARTMENT OF REVENUE;
J. GLABB, LLC AS ASSIGNEE OF KING DAVID TRUST;
CIRELLI FOODS, INC.; INTERNAL REVENUE SERVICE;
JONATHAN BASHEIN AS ASSIGNEE OF NIXON
PEABODY, LLP; ROBERT J. GRIFFIN, ESQ.;
THOMAS F. REILLY, ATTORNEY GENERAL OF THE
COMMONWEALTH OF MASSACHUSETTS; THE
COMMONWEALTH OF MASSACHUSETTS BY ITS
DEPARTMENT OF PUBLIC HEALTH; HEALTHCARE
CAPITAL RESOURCES, INC., & HCFP FUNDING, INC.,
SUCCESSOR-IN-INTEREST TO HEALTH PARTNERS
FUNDING, L.P.,
Defendants

DISCLAIMER OF INTEREST

The defendant, the Commonwealth of Massachusetts Commissioner of Revenue, disclaims any interest in the above-captioned action but maintains the Commonwealth's right to pursue any actions it might have against the defendants.

Respectfully submitted,

ALAN LEBOVIDGE
COMMISSIONER OF REVENUE
By his attorney,


Eileen Ryan McAuliffe
BBO No. 435260
Counsel for the Commissioner
Department of Revenue
Litigation Bureau
100 Cambridge Street, 7th Floor
Boston, Massachusetts 02110

Dated: August 16, 2005.

CERTIFICATE OF SERVICE

I, Eileen Ryan McAuliffe, certify that I have served a copy of the within Notice of Disclaimer by first-class mail, postage prepaid, upon:

Attorney Jonathan Braverman
Attorney Lisa Bond
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Barbara Healy Smith
Assistant U.S. Attorney
John Joseph Moakley U.S. Courthouse
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Boston, Massachusetts 02110

Dated:
197560/ERM

August 16, 2005.


Eileen Ryan McAuliffe